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IN THE UNITED STATES DISTRICT COURT, DISTRICT OF UTAH  
CENTRAL DIVISION

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UNITED STATES OF AMERICA,	:	Civil Nos. 2:08 CV178 DAK
Petitioner,	:	<b>REPORT &amp;</b>
vs.	:	<b>RECOMMENDATION</b>
MARK D. HANSEN,	:	Honorable Dale A. Kimball
Respondent.	:	Magistrate Judge David Nuffer
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The United States of America filed a petition to enforce its October 9, 2007 IRS Summons (“the Summons”) pursuant to [26 U.S.C. §§ 7402\(b\)](#) and 7604(a). Judge Kimball issued an Order to Show Cause (“OTSC”) on April 1, 2008, which referred this matter to the undersigned for a hearing scheduled for May 8, 2008.

The OTSC directed Respondent to file a written response supported by sworn affidavits to the United States’ Petition to Enforce the Summons (“the Petition”) within ten days of the OTSC being served upon him. The OTSC also directed the undersigned to convene a hearing on May 5, 2008 at 11:00 a.m. to hear any arguments that would assist the undersigned in determining whether Respondent has shown cause.

Based on the signatures of the parties’ respective counsel, shown below, the parties have stipulated to the following:

1. The United States has carried its burden of proof to enforce the Summons. Through the Summons and the declaration of the revenue officer that were attached to the Petition, the United States established that: (1) it sought the summoned information for a legitimate purpose, (2) the

summoned information is relevant to the legitimate purpose, (3) the summoned information was not already in the possession of the United States; and (4) that the United States followed proper administrative procedures.

2. Once the United States has established its initial burden of proof, the burden shifts to Respondent to show why he should not be compelled to comply with the Summons. Based on the signed stipulation below, Respondent does not contest the enforcement of the Summons.

3. Given that Respondent does not contest enforcement of the Summons, the May 8, 2008 hearing is VACATED.

Consequently, the undersigned recommends that:

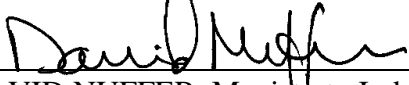
1. The District Court find that Respondent has failed to show cause why he should not be compelled to comply with the Summons; and

2. The District Court order Respondent to provide the information required by the Summons to the IRS no later than 30 days after the District Court adopt this Report and Recommendation. The IRS offices are located at 50 South 200 East, Salt Lake City, Utah 84111.

Within 10 days after being served with a copy of this Report and Recommendation, a party may serve and file specific, written objections. A party may respond to another party's objections within 10 days after being served with a copy thereof. Pursuant to [28 U.S.C. § 636\(b\)\(1\)\(C\)](#), the District Judge to whom this case is assigned shall make a de novo determination upon the record of any portion of the undersigned's disposition to which specific written objection has been made. The District Judge may accept, reject, or modify the recommended decision, receive further evidence, or re-commit the matter to the magistrate judge with instructions.

DATED this 5<sup>th</sup> day of May, 2008.

BY THE COURT:

  
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DAVID NUFFER, Magistrate Judge  
United States District Court